IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 17TH OCTOBER 2007 / 25TH ASWINA 1929

WP(C).No. 30780 of 2007(L)

PETITIONER:

VIJAY NADAR, POWER HOLDER,
M/S AXIS CARRIERS LOGISTICS PVT. LTD.,
MOHAN MILL COMPOUND, G.B.ROAD,
THANE(W), MAHARASHTRA.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:
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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST,
WALAYAR.

2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST,
WALAYAR.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST,
WALAYAR.

4. GOVERNMENT OF KERALA, REPRESENTED BY
THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 30780 OF 2007 L

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Dated this the 17th day of October, 2007

J U D G M E N T

The consignment of vehicles transported in a truck belonging to the petitioner has been detained at the check post and Ext.P7 is the notice issued. The allegation is that the goods were consigned to Chennai and that documents for the consignment of the goods from Chennai to Kerala were not available in the truck. It is submitted by the petitioner that the goods were intended for delivery at Chennai and that it was by a bonafide mistake that the driver drove in to Kerala border. All that he now seeks is to permit the petitioner to take the goods back so that delivery can be effected at its intended destination. Now that the request of the petitioner is to return the goods for transportation to another state, there cannot be any liability for tax in Kerala requiring to be adjudicated. It is a fact that the

goods have not been transported inside Kerala for delivery at any place. If that be so, I see no justification for declining the request. Therefore, there will be a direction to the respondents to release the goods for transporting it to outside the state.

With the above direction, this writ petition is disposed of.

ANTONY DOMINIC, JUDGE.

Rp